

The Sūtra of the Meeting of Father and Son says:

You, the knower of the world realized the two levels of reality by yourself, not studying them from others – they are the relative and the ultimate, there is not some third level of reality.

The four philosophical traditions are Vaibhāṣika, Sautrāntika, Chittamātra (Mind Only), and Mādhyamika (Middle Way)

Vasubandhu's Abhidharmakosha says:

"Things which, when destroyed or mentally dissected, can no longer be identified by the mind, such as pots or water, are relative; all else besides is ultimately existent."

Mipham Rinpoche's Commentary to the Ornament of Middle Ways states:

"Any coarse thing which can be smashed to pieces with a hammer or dissected into parts by the mind, so that the mind which apprehended that coarse appearance no longer identifies it as such, belongs to the relative truth. Concerning the absolute, any coarse or material thing in a state of consciousness can be broken down into its ultimate constituents, which are individual particles or moments. Therefore, part-less particles which are the ultimate constituents of causal things are the indivisible moments of consciousness, which are ultimate constituents of mental phenomena."

Further it says:

"The Buddhist schools, which are of course superior to the worldly paths, are arranged in a hierarchy according to their understanding of the two truths, whether partial or perfect."

And further,

"The two substantialist¹ schools, Vaibhāṣika and Sautrāntika, make many different assertions, but they both affirm that if an extended object is susceptible to destruction – whether physically or by mental analysis to the point where the object is no longer identifiable – it constitutes a relative truth. By contrast, indivisible instants of consciousness and indivisible particles of matter are irreducible and are therefore ultimately true. For if

¹ This is a term that they accept that there is a substance there, a part-less particle or the part-less instant of consciousness.

they do not exist, there would be no basis for the extension of gross objects, whether material or mental, and thus no phenomena could appear – just as there can be no cloth without threads.”